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DIRECTORY OF STATE INTERNAL  
AUDIT ORGANIZATIONS  
GUIDE TO PROGRAMS, STAFFING, FUNDING, & ANNUAL PLANS

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1999



Office of State Audits  
& Evaluations



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# Introduction

## *Summary*

The State of California, as of June 30, 1997, has internal audit units with annual operating budgets totaling approximately \$28.4 million. These units consist of 417 authorized positions composed of 36 managers (unit chiefs), 354 professional staff positions, and 27 support staff positions. In addition:

- 16 units report to a director or chief deputy director; the other 20 report to deputy directors, division chiefs, and others.
- all units have charters; 13 have audit committees.
- of the 324 filled professional staff positions:
  - 230, or 71 percent, are in the Management Auditor classification.
  - 300, or 93 percent, have at least a four-year college degree.
  - 48, or 15 percent, are Certified Public Accountants.
  - 23, or 7 percent, are Certified Internal Auditors.
  - 41, or 13 percent, are Certified Governmental Financial Managers.
  - 27, or 8 percent, have another certification.
- Of the \$28.4 million total annual budget, less than \$0.3 million is spent on training. Training budgets for individual units range from zero percent up to approximately 2 percent of a unit's total annual budget. Five units reported that they do not have a budgeted amount for training.

## *Introduction*

### BACKGROUND

In 1981, in order to coordinate the audit activities of the State, the Legislature enacted Sections 10534 and 12430 of the Government Code (Section 10534 was subsequently renumbered by Chapter 12, Statutes of 1993, to Government Code Section 8546.4). These sections also require the Department of Finance to coordinate and provide technical assistance to the internal audit units.

Then, in 1983, the Legislature enacted Government Code Sections 1236 and 10529 (this section was also renumbered by Chapter 12/93 to Government Code Section 8546.5), requiring all State agencies that have their own internal auditors or that conduct internal audits to comply with the “Standards for Professional Practice of Internal Auditing” (professional standards) as published by the Institute of Certified Internal Auditors, Inc. In addition, Chapter 630 (AB 2395, Konnyu), known as the Financial Integrity and State Managers’ Accountability Act of 1983, enacted Sections 13400 through 13407 of the Government Code, requiring the heads of State agencies to report on the adequacy of internal control systems.

To meet its responsibility to coordinate the state’s internal audit functions, the Department of Finance provides internal audit units with guidelines and technical assistance, as well as an independent quality assurance review of the work and management of those units. The guidelines and technical assistance provide support to the internal audit units in performing reviews of their departments’ controls and transactions regarding revenues, expenditures, and fixed assets, culminating in the annual reporting of the results of their operations. The quality assurance reviews, performed on a three-year cycle, assess the internal audit units’ compliance with the professional standards. These standards relate to independence, professional proficiency, scope and performance of work, and management of the internal audit units.

Internal auditors continue to be an integral part of the State’s basic internal control structure to prevent and/or detect the misuse of public funds and other assets. Internal audit units provide their management with reliable and independent appraisals of the internal controls and fiscal compliance requirements.

## SCOPE AND METHODOLOGY

This directory summarizes the internal audit activities of State agencies. It also provides interested parties (including the internal audit units) with information regarding the structure of those units, their activities and budgets.

This directory was first compiled in 1981 and updated in 1985, 1989, 1992, and most recently in 1994. For this edition, internal audit units were requested to update the information provided for the previous version. That information (updated through June 30, 1999) was compiled for inclusion in this edition of the directory; however, it was not independently verified.

Since the last directory was published in 1994, the number of internal audit units has increased from 35 to 36. There has also been an increase in the total number of authorized professional staff positions, from 287.5 to 354. Over the same period, the operating budgets for these audit units has increased, in total, from \$24.5 million to \$28.4 million.

If you have suggestions for information that you would like to see included in future editions of this directory, please contact the Office of State Audits and Evaluations at (916) 322-2985.

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LEGISLATIVE, JUDICIAL,  
EXECUTIVE

**SECRETARY FOR BUSINESS,  
TRANSPORTATION and HOUSING**  
**ORGANIZATION CODE: 0520**

<b>ORGANIZATION</b>
---------------------

**AUDIT OFFICE**

**UNIT CHIEF:** Matthew Young, CPA; Acting

**ADDRESS:** 980 9th Street, Suite 2450  
Sacramento, CA 95814

**TELEPHONE:** (916) 322-4071 **FAX:** (916) 323-5440

**E-MAIL :** MYOUNG@BTH.CA.GOV

**REPORTS TO:** Agency Secretary

**CHARTER:** Yes

**AUDIT COMMITTEE:** No

**ANNUAL PLAN**

Risk Assessment  
Special Request

**AUDIT STANDARDS USED**

Standards For the Professional Practice of Internal Auditing

**STAFF EDUCATION AND CERTIFICATION**

Classification	Education			CPA	Certification			Other
	Bachelor	Masters	Other		CIA	CGFM		
Career Executive Appointment I								
Senior Management Auditor	1	1				1		
Staff Management Auditor	1					1		
Staff Services Management Auditor								
Total	2	1				2		

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	10%	2
Program Reviews/Performance Audits	50%	3
Financial Audits	40%	3
Administrative	-	-
Training	-	-
Total	100%	8

## NUMBER OF REPORTS ISSUED 1996-97

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# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$221,460
Travel	-
Training	1,000
Consultants	-
Other Expenses	-
Total	<u>\$222,460</u>

### Sources

Reimbursements	<u>\$222,460</u>
Total	<u>\$222,460</u>

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Career Executive Appointment I	1		1
Senior Management Auditor	1	1	
Staff Management Auditor	1	1	
Staff Services Management Auditor	1		1
Total	4	2	2



# DEPARTMENT OF JUSTICE

ORGANIZATION CODE: 0820

## ORGANIZATION

### PROGRAM EVALUATION AND AUDITS SECTION

**UNIT CHIEF:** Georgia Fong, Staff Services Manager II

**ADDRESS:** 1300 I Street, 7<sup>th</sup> Floor  
Sacramento, CA 95814

**TELEPHONE:** (916) 324-8010 **FAX:** (916) 322-1335

**E-MAIL ADDRESS:** Fongg@hdc.doj.net.state.ca.us

**REPORTS TO:** Director, Administrative Services Division

**CHARTER:** Yes

**AUDIT COMMITTEE:** Yes

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Staff Services Manager II	1						
Associate Management Auditor	2	1			2		
Total	3	1			2		

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	46%	4
EDP Audits	8%	1
Federal Compliance	10%	3
Grant Audits	8%	1
Program Reviews/Performance Audits	8%	1
Special Reviews	8%	-
Other Audits/Reviews:	1%	-
Administrative	9%	-
Training	2%	-
Total	100%	10

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10

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$277,500
Travel	15,635
Training	1,800
Consultants	-
Other Expenses	-
Total	<u>\$294,935</u>

### Sources

General Fund	\$294,935
Reimbursements	-
Total	<u>\$294,935</u>

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Staff Services Manager II	1	1	
Associate Management Auditor	3	3	
Total	4	4	

# STATE CONTROLLER

ORGANIZATION CODE: 0840

## ORGANIZATION

### MANAGEMENT AUDIT & REVIEW SECTION

**UNIT CHIEF:** Brian C. Hing, Senior Management Auditor

**ADDRESS:** 300 Capital Mall, Suite 613  
P.O. Box 942850  
Sacramento, CA 94250-0001

**TELEPHONE:** (916) 445-3609      **FAX:** (916) 324-4956

**REPORTS TO:** Chief Deputy State Controller

**CHARTER:** Yes

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan

### AUDIT STANDARDS USED

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Senior Management Auditor	1						2
Associate Management Auditor	2						
Auditor Specialist I (EDP)	1				1		1
Staff Services Analyst			1				
Total	4		1		1		3

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	34%	2
EDP Audits	24%	1
Other Audits/Reviews:	-	-
System Development	26%	1
Miscellaneous Request	16%	1
Administrative	-	-
Training	-	-
Total	100%	5

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# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

<b>Costs</b>		
Personal Services	\$293,876	
Travel	3,000	
Training	1,000	
Consultants	-	
Other Expenses	46,500	
	<u>Total</u>	<u>\$344,376</u>
<b>Sources</b>		
General Fund	\$344,376	
Reimbursements	-	
	<u>Total</u>	<u>\$344,376</u>

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Senior Management Auditor	1	1	
Associate Management Auditor	2	2	
Auditor Specialist I (EDP)	1	1	
Staff Services Analyst	1	1	
Total	5	5	

# DEPARTMENT OF INSURANCE

ORGANIZATION CODE: 0845

## ORGANIZATION

### INTERNAL AUDITS BUREAU

**UNIT CHIEF:** Keith Kuzmich, Senior Management Auditor

**ADDRESS:** 300 Capitol Mall, Suite 1300  
Sacramento, CA 95814

**TELEPHONE:** (916) 492-3250 **FAX:** (916) 322-1940

**E-MAIL ADDRESS:** kuzmick@insurance.ca.gov

**REPORTS TO:** Chief Deputy Commissioner

**CHARTER:** Yes

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Bachelor	Education Masters	Other	CPA	CIA	Certification CGFM	Other
Staff Management Auditor	1	1					
Associate Management Auditor	2	1		1			
Staff Services Management Auditor	1						
General Auditor III	2						
Total	6	2		1			

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	35%	-
EDP Audits	5%	-
Grant Audits	45%	-
Special Reviews	5%	-
Other Audits/Reviews:	-	-
Administrative	5%	-
Training	5%	-
Total	100%	

## NUMBER OF REPORTS ISSUED 1996-97

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (Budgeted for FY 1997-98)

### Costs

Personal Services	\$402,370
Travel	16,539
Training	2,220
Consultants	-
Other Expenses	-

Total \$421,129

### Sources

Special Funds	\$421,129
Reimbursements	-

Total \$421,129

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Staff Management Auditor	1	1	
Associate Management Auditor	2	2	
Staff Services Management Auditor	1	1	
General Auditor III	3	2	1
Total	7	6	1

# CALIFORNIA STATE LOTTERY COMMISSION

ORGANIZATION CODE: 0850

## ORGANIZATION

### INTERNAL AUDITS OFFICE

**UNIT CHIEF:** Dennis Lloyd, Senior Management Auditor

**ADDRESS:** 600 N. 10th Street  
Sacramento, CA 95814

**TELEPHONE:** (916) 327-1340      **Fax:** (916) 327-0489

**E-MAIL ADDRESS:** DLLOYD@CALOTTERY.COM

**REPORTS TO:** Director

**CHARTER:** Yes; Updated January 1998

**AUDIT COMMITTEE:** Yes

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Senior Management Auditor	1	1			1		1
Associate Management Auditor	2						
Auditor Specialist I	1						
Staff Services Management Auditor	1						
Information Systems Analyst	1						
Systems Software Specialist	1						
Office Technician							
Total	7	1			1		1

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	-	
Operational Audits	10%	1
EDP Audits	15%	1
Contract Audits	15%	1
Program Reviews/Performance Audits	10%	1
Financial Audits	10%	1
Special Reviews	20%	2
Other Audits/Reviews:	-	-
End of Game Audits	20%	20
Administrative	-	-
Training	-	-
Total	100%	27

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**27**

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$608,380
Travel	20,000
Training	10,980
Consultants	368,000
Other Expenses	<u>5,060</u>
Total	<u><u>\$1,012,420</u></u>

### Sources

Special Funds	\$1,012,420
Reimbursements	<u>-</u>
Total	<u><u>\$1,012,420</u></u>



## STAFFING

Classification	Authorized	Positions	
		Filled	Vacant
Senior Management Auditor	1	1	
Associate Management Auditor	4	3	1
Auditor Specialist I	1	1	
Staff Services Management Auditor	1	1	
Information Systems Analyst	1	1	
Systems Software Specialist	1	1	
Office Technician	1	1	
Total	10	9	1

# STATE BOARD OF EQUALIZATION

ORGANIZATION CODE: 0860

## ORGANIZATION

### INTERNAL SECURITY AND AUDIT DIVISION

**UNIT CHIEF:** Darlene Allen, CEA II

**ADDRESS:** 450 N Street  
Sacramento, CA 94814

**TELEPHONE:** (916) 445-2918 **FAX:** (916) 323-2917

**E-MAIL ADDRESS:** DALLEN@BOE.CA.GOV

**REPORTS TO:** Executive Director

**CHARTER:** Yes; updated December 1996

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
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### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Business Taxes Administrator IV	1						
Business Taxes Administrator II	2						
Business Taxes Compliance Supervisor II	2						
Business Taxes Representative	1						
Supervising Tax Auditor I	2						
Supervising Tax Auditor	2						
Associate Tax Auditor	1						
Associate Government Program Analyst	1						
Office Technician							
Total	12						

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	19%	1
EDP Audits	2%	-
State Compliance	27%	8
Financial Audits	18%	1
Special Reviews	11%	-
Other Audits/Reviews:	-	-
Administrative	20%	-
Training	3%	-
Total	100%	10

## NUMBER OF REPORTS ISSUED 1996-97

**10**

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$1,105,354
Travel	44,991
Training	7,125
Consultants	524,555
Other Expenses	<u>60,457</u>
Total	\$1,742,482

### Sources

General Fund	\$1,083,823
Special Funds	127,201
Reimbursements	<u>531,457</u>
Total	\$1,742,481

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Business Taxes Administrator IV	1	1	
Business Taxes Administrator II	2	2	
Business Taxes Compliance Supervisor II	3	3	
Business Taxes Representative	1	1	
Supervising Tax Auditor I	3	3	
Supervising Tax Auditor	3	3	
Associate Tax Auditor	1	1	
Associate Government Program Analyst	1	1	
Office Technician	2	2	
Total	17	17	

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# STATE AND CONSUMER SERVICES

# DEPARTMENT OF CONSUMER AFFAIRS

ORGANIZATION CODE: 1110

## ORGANIZATION

### INTERNAL AUDIT OFFICE

**UNIT CHIEF:** Sharon C. Ferrante, Senior Management Auditor

**ADDRESS:** 400 R Street, Suite 3130  
Sacramento, CA 95814

**TELEPHONE:** (916) 322-6340      **FAX:** (916) 327-0433

**E-MAIL ADDRESS:** Sharon\_Ferrante@dca.ca.gov

**REPORTS TO:** Director

**CHARTER:** Yes

**AUDIT COMMITTEE:** Yes

### ANNUAL PLAN

### AUDIT STANDARDS USED

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Supervising Management Auditor	1			1			
Specialist	2					1	
Associate Management Auditor	6	1		3		1	
Staff .Services Management Auditor	2						
Analyst	1						1
Student Assistant							
Total	12	1		4		2	1

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	35%	3
Operational Audits	10%	-
EDP Audits	15%	1
Special Reviews	10%	5
Other Audits/Reviews:		
Studies, Consulting & Advisory Services	10%	2
Administrative	10%	-
Training	10%	-
Total	100%	11

**NUMBER OF REPORTS ISSUED 1996-97**

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# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$791,562
Travel	15,000
Training	10,000
Consultants	72,065
Other Expenses	139,793
Total	<u>\$1,028,420</u>

### Sources

Special Funds	\$956,355
Reimbursements	72,065
Total	<u>\$1,028,420</u>



## STAFFING

Classification	Authorized	Positions	
		Filled	Vacant
Supervising Management Auditor	1	1	
Specialist	3	2	1
Associate Management Auditor	6	6	
Staff Services Management Auditor	2	1	1
Analyst	2	1	1
Student Assistant	1		1
Total	15	11	4

# FRANCHISE TAX BOARD

ORGANIZATION CODE: 1730

## ORGANIZATION

### OFFICE OF INTERNAL AUDIT

**UNIT CHIEF:** Philip Yu, Administrator II

**ADDRESS:** P.O. Box 1468  
Sacramento, CA 95812-1468

**TELEPHONE:** (916) 845-3388      **FAX:** (916) 845-4849

**E-MAIL ADDRESS:** Philip\_Yu@ftb.ca.gov

**REPORTS TO:** Non-Tax Audit Programs Bureau Director

**CHARTER:** Yes; updated September 1991

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Administrator II	1			1			
Associate Management Auditor	7	2		2			
Staff Services Management Auditor	1						
Office Technician							
Total	9	2		3			

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	10%	4
Operational Audits	30%	4
EDP Audits	10%	-
State Compliance	30%	6
Special Reviews	10%	8
Administrative	5%	-
Training	5%	-
Total	100%	22

## NUMBER OF REPORTS ISSUED 1996-97

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# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$604,826
Travel	13,737
Training	4,118
Consultants	-
Other Expenses	10,155

Total \$632,836

### Sources

General Funds	\$632,836
Reimbursements	-

Total \$632,836

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Administrator II	1	1	
Associate Management Auditor	7	7	
Staff Services Management Auditor	1	1	
Office Technician	1	1	
Total	10	10	

# DEPARTMENT OF GENERAL SERVICES

ORGANIZATION CODE: 1760

## ORGANIZATION

### AUDIT SECTION

**UNIT CHIEF:** Rick Gillam, Supervising Management Auditor

**ADDRESS:** 1325 J Street, Suite 1739  
Sacramento, CA 95814

**TELEPHONE:** (916) 322-4188 **FAX:** (916) 445-3371

**E-MAIL ADDRESS:** RGILLAM@DGS.CA.GOV

**REPORTS TO:** Chief Deputy Director

**CHARTER:** Yes; updated October 1995

**AUDIT COMMITTEE:** Yes

### ANNUAL PLAN

Risk Assessment

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Government Auditing Standards

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Career Management Assignment IV	1			1	1		
Career Supervisory Assignment III	3			2			
Staff Information Systems Analyst	1						1
Associate Management Auditor	6	1			1		
Staff Services Management Auditor	3	2					
Office Technician							
Total	14	3		3	2		

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	10%	4
Operational Audits	30%	4
EDP Audits	10%	-
State Compliance	30%	6
Special Reviews	10%	8
Administrative	5%	-
Training	5%	-
Total	100%	22

## NUMBER OF REPORTS ISSUED 1996-97

**22**

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$1,046,000
Travel	30,000
Training	10,000
Consultants	-
Other Expenses	198,000

Total \$1,284,000

### Sources

Special Funds	\$1,284,000
Reimbursements	-

Total \$1,284,000

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Career Management Assignment IV	1	1	
Career Supervisory Assignment III	3	3	
Staff Information Systems Analyst	1	1	
Associate Management Auditor	7	7	
Staff Services Management Auditor	3	3	
Office Technician	1	1	
Total	16	16	

# PUBLIC EMPLOYEES' RETIREMENT SYSTEM

ORGANIZATION CODE: 1900

## ORGANIZATION

### OFFICE OF AUDIT SERVICES

**UNIT CHIEF:** Tom Britting, C.E.A.

**ADDRESS:** 400 P Street  
Sacramento, CA 95814

**TELEPHONE:** (916) 231-7810    **FAX:** (916) 558-4023

**E-MAIL ADDRESS:** tom\_britting@calpers.ca.gov

**REPORTS TO:** General Counsel

**CHARTER:** Yes; updated December 1997

**AUDIT COMMITTEE:** Yes

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Career Executive Assignment	1	1			1	1	2
Senior Management Auditor	2				2	2	
Staff Management Auditor	4		2	1	2	4	2
Associate Management Auditor	17	4	1	3	1	6	3
Total	24	5	3	4	6	13	7

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	7%	2
Operational Audits	30%	7
EDP Audits	4%	4
State Compliance	56%	103
Administrative	-	-
Training	3%	-
Total	100%	116

## NUMBER OF REPORTS ISSUED 1996-97

116

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$1,664,529
Travel	79,695
Training	27,538
Consultants	393,031
Other Expenses	309,865

Total \$2,474,658

### Sources

Special Funds	\$2,319,914
Reimbursements	154,744

Total \$2,474,658

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Career Executive Assignment	1	1	
Senior Management Auditor	2	2	
Staff Management Auditor	4	4	
Associate Management Auditor	19	19	
Total	26	26	

# STATE TEACHERS' RETIREMENT SYSTEM

ORGANIZATION CODE: 1920

## ORGANIZATION

### OFFICE OF AUDITS

**UNIT CHIEF:** Way J. Lee, Staff Services Manager II

**ADDRESS:** 7667 Folsom Blvd., Suite 250  
Sacramento, CA 95826

**TELEPHONE:** (916) 229-3945      **Fax:** (916) 229-4699

**E-MAIL ADDRESS:** fpwlee@vmmail.teale.ca.gov

**REPORTS TO:** Deputy Chief Executive Officer

**CHARTER:** Yes

**AUDIT COMMITTEE:** Yes

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Management Auditor	1			1	1		
Staff Management Auditor	1			1			
Associate Management Auditor	6				1		
Staff Services Management Auditor	1	1					
Retirement Program Analyst							
Program Technician							
Total	9	1		2	2		



# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	24%	10
State Compliance	37%	21
Special Reviews	6%	2
Other Audits/Reviews:		
School District Compliance	20%	34
Administrative	10%	-
Training	3%	-
Total	100%	67

## NUMBER OF REPORTS (to be) ISSUED 1997-98

**67**

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$841,600
Travel	26,000
Training	7,100
Consultants	45,000
Other Expenses	52,300

Total \$972,000

### Sources

Special Funds	\$972,000
Reimbursements	-

Total \$972,000

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Senior Management Auditor	1	1	
Staff Management Auditor	1	1	
Associate Management Auditor	6	6	
Staff Services Management Auditor	3	3	
Retirement Program Analyst	3	3	
Program Technician	2	2	
Total	16	16	

BUSINESS,  
TRANSPORTATION  
AND HOUSING

# DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

ORGANIZATION CODE: 2240

## ORGANIZATION

### AUDIT DIVISION

**UNIT CHIEF:** Eric Pfof, Staff Management Auditor

**ADDRESS:** 1800 3rd Street, Suite 310  
Sacramento, CA 95814

**TELEPHONE:** (916) 324-9763 **FAX:** (916) 445-2229

**E-MAIL ADDRESS:** Epfof@hcd.ca.gov

**REPORTS TO:** Acting Director

**CHARTER:** Yes; updated October 1994

**AUDIT COMMITTEE:** Yes

### ANNUAL PLAN

Risk Assessment

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification			Other
	Bachelor	Masters	Other		CIA	CGFM		
Staff Management Auditor	1			1				
Associate Management Auditor	1	2		1		2		
Office Assistant								
Total	2	2		2		2		

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	31%	1
Special Reviews	48%	-
Other Audits/Reviews:		
Program Consulting	4%	-
Administrative	15%	-
Training	2%	-
Total	100%	1

## NUMBER OF REPORTS ISSUED 1996-97

**1**

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$179,791
Travel	1,970
Training	3,473
Consultants	28,945
Other Expenses	73,578

Total \$287,757

### Sources

Not Specified	<u>\$287,757</u>
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Total \$287,757

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Staff Management Auditor	1	1	
Associate Management Auditor	3	3	
Office Assistant	1	1	
Total	5	5	

# DEPARTMENT OF REAL ESTATE

ORGANIZATION CODE: 2320

## ORGANIZATION

### INTERNAL AUDIT UNIT

**UNIT CHIEF:** Fa-Chi Lin, Chief Auditor

**ADDRESS:** 2201 Broadway  
Sacramento, CA 95818

**TELEPHONE:** (916) 227-0769      **FAX:** (916) 227-0777

**E-MAIL ADDRESS:**

**REPORTS TO:** Commissioner and Chief Deputy Commissioner

**CHARTER:** Yes; updated January 1997

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Requests by Business, Transportation and Housing Agency and Department of Finance

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Auditor II	1						
General Auditor III	1						
General Auditor II	1						
Total	3						

## ACTIVITY

### AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	50%	1
EDP Audits	34%	2
Administrative	10%	-
Training	6%	-
Total	100%	3

### NUMBER OF REPORTS ISSUED 1996-97

3

## RESOURCES

### COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

#### Costs

Personal Services	\$36,010
Travel	400
Training	80
Consultants	-
Other Expenses	4,329

Total \$40,819

#### Sources

Special Fund	\$40,819
Reimbursements	-

Total \$40,819

### STAFFING

Classification	Authorized	Positions Filled	Vacant
Supervising Auditor II	1	1	
General Auditor III	1	1	
General Auditor II	1	1	
Total	3	3	

# DEPARTMENT OF TRANSPORTATION

ORGANIZATION CODE: 2660

## ORGANIZATION

### AUDITS AND INVESTIGATIONS

**UNIT CHIEF:** Ron McCann, Interim Deputy Director

**ADDRESS:** 1227 O Street, Suite 402  
Sacramento, CA 95814

**TELEPHONE:** (916) 653-8899 **FAX:** (916) 653-3235

**E-MAIL ADDRESS:** Ron\_McCann@dot.ca.gov

**REPORTS TO:** Director

**CHARTER:** Yes; updated 1991

**AUDIT COMMITTEE:** Yes

### ANNUAL PLAN

Risk Assessment  
Special Request  
Mandated Audits  
Federal Requirements, follow-up audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Government Auditing Standards

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Career Executive Assignment II	1				1		
Supervising Management Auditor	2			1	1		
Senior Management Auditor	1	1					
Staff Management Auditor	6			3	1	2	
Associate Management Auditor	43	1		2	2	3	1
Office Technician							
Total	53	2		6	5	5	1

## ACTIVITY

### AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	8%	4
EDP Audits	4%	9
Contract Audits	45%	614
Program Reviews/Performance Audits	10%	14
Special Reviews	8%	14
Other Audits/Reviews:		
Investigations	13%	103
Administrative	9%	-
Training	3%	-
Total	100%	758

### NUMBER OF REPORTS ISSUED 1996-97

**758**

## RESOURCES

### COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

#### Costs

Personal Services	\$3,760,000
Travel	150,000
Training	30,500
Consultants	12,150
Other Expenses	262,325

\$4,214,975

#### Sources

Special Funds	\$4,061,357
Federal Funds	153,618

Total \$4,214,975

### STAFFING

Classification	Authorized	Positions	
		Filled	Vacant
Career Executive Assignment II	1	1	
Supervising Management Auditor	2	2	
Senior Management Auditor	1	1	
Staff Management Auditor	6	6	
Associate Management Auditor	46	43	3
Office Technician	2	1	1
Total	58	54	4



# DEPARTMENT OF THE CALIFORNIA HIGHWAY PATROL

ORGANIZATION CODE: 2720

## ORGANIZATION

### AUDITS UNIT

**UNIT CHIEF:** Myrla Espineli, Senior Management Auditor

**ADDRESS:** 2555 First Avenue  
Sacramento, CA 95818

**TELEPHONE:** (916) 657-5573      **FAX:** (916) 657-8744

**E-MAIL ADDRESS:** MESPINELI@CHP.CA.GOV

**REPORTS TO:** Commander, Program Management

**CHARTER:** Yes; updated December 1997

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Staff Management Auditor	1			1		1	
Associate Management Auditor	2	1	1	1			
Staff Services Management Auditor	1						
Associate Governmental Program Analyst			1				
Office Technician			1				
Total	4	1	3	2		1	

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	30%	1
Financial Audits	10%	2
Special Reviews - External	15%	2
Other Audits/Reviews:		
Field Office Internal Control/Compliance	35%	15
Administrative	8%	-
Training	2%	-
Total	100%	20

## NUMBER OF REPORTS ISSUED 1996-97

**20**

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$460,000
Travel	30,000
Training	2,000
Consultants	-
Other Expenses	145,000
Total	<u>\$637,000</u>

### Sources

Special Funds	\$637,000
Reimbursements	-
Total	<u>\$637,000</u>

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Staff Management Auditor	1	1	
Associate Management Auditor	3	3	
Staff Services Management Auditor	1	1	
Associate Governmental Program Analyst	1	1	
Office Technician	1	1	
Total	7	7	

# DEPARTMENT OF MOTOR VEHICLES

ORGANIZATION CODE: 2740

## ORGANIZATION

### INTERNAL AUDITS BRANCH

**UNIT CHIEF:** David K. Childs, Senior Management Auditor

**ADDRESS:** 2570 24<sup>th</sup> Street  
Sacramento, CA 95818

**TELEPHONE:** (916) 657-6832      **FAX:** (916) 657-6210

**E-MAIL ADDRESS:** DCHILDS@DMV.CA.GOV

**REPORTS TO:** Deputy Director

**CHARTER:** Yes; updated 1986

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Government Auditing Standards

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Senior Management Auditor	1						
Staff Management Auditor	1						
Associate Management Auditor	6			2			
Staff Services							
Management Auditor	1						
Office Technician							
Total	9			2			

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	37%	10
EDP Audits	3%	2
State Compliance	39%	-
Other Audits/Reviews:		
Revenue Transaction Testing	4%	1
Administrative	14%	-
Training	3%	-
Total	100%	13

## NUMBER OF REPORTS ISSUED 1996-97

13

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$614,000
Travel	31,000
Training	7,500
Consultants	-
Other Expenses	8,100

Total \$660,600

### Sources

Special Funds	\$660,600
Reimbursements	-

Total \$660,600

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Senior Management Auditor	1	1	
Staff Management Auditor	1	1	
Associate Management Auditor	9	9	
Staff Services Management Auditor	1	1	
Office Technician	1	1	
Total	13	13	

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# RESOURCES

# DEPARTMENT OF FORESTRY & FIRE PROTECTION

ORGANIZATION CODE: 3540

## ORGANIZATION

### AUDITS BRANCH

**UNIT CHIEF:** Cathy Sahlman, Senior Management Auditor

**ADDRESS:** 1131 S Street  
Sacramento, CA 95814

**TELEPHONE:** (916) 327-3993 **FAX:** (916) 327-3992

**E-MAIL ADDRESS:** Cathy\_Sahlman@fire.ca.gov

**REPORTS TO:** Deputy Director

**CHARTER:** Yes; updated July 1995

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		Other
	Bachelor	Masters	Other		CIA	CGFM	
Senior Management Auditor	1	1		1	1		2
Auditor Specialist	1						1
Associate Management Auditor	2						
Staff Services Management Auditor	1			1			
Office Technician							
Total	5	1		2	1		3

# DEPARTMENT OF FISH AND GAME

ORGANIZATION CODE: 3600

## ORGANIZATION

### AUDITS BRANCH

**UNIT CHIEF:** John Croft, Senior Management Auditor

**ADDRESS:** 1416 9th Street  
Sacramento, CA 95814

**TELEPHONE:** (916) 323-1624 **FAX:** (916) 323-1626

**E-MAIL ADDRESS:** JCROFT@DFG.CA.GOV

**REPORTS TO:** Deputy Director

**CHARTER:** Yes; updated 1995

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Government Auditing Standards

### STAFF EDUCATION AND CERTIFICATION

Classification	Bachelor	Masters Education	Other	CPA	CIA Certification	CGFM	Other
Senior Management Auditor	1					1	
General Auditor III	3	2					
Associate Management Auditor	4					1	1
Office Technician							
Total	8	2				2	1



# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	20%	10
Operational Audits	20%	5
EDP Audits	20%	5
Program Reviews/Performance Audits	20%	5
Administrative	15%	-
Training	5%	-
Total	100%	25

## NUMBER OF REPORTS ISSUED 1996-97

25

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$256,888
Travel	40,000
Training	5,000
Consultants	-
Other Expenses	33,355

Total \$335,243

### Sources

Special Funds	\$335,243
Reimbursements	-

Total \$335,243

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Senior Management Auditor	1	1	
Auditor Specialist	1	1	
Associate Management Auditor	2	2	
Staff Service Management Auditor	1	1	
Office Technician	1	1	
Total	6	6	

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	15%	2
State Compliance	45%	25
Contract Audits	15%	2
Other Audits/Reviews:		
Requested Audits/Technical Assistance	5%	-
Administrative	15%	-
Training	5%	-
Total	100%	29

## NUMBER OF REPORTS ISSUED 1996-97

**29**

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

<b>Costs</b>		
Personal Services	\$509,270	
Travel	-	
Training	-	
Consultants	-	
Other Expenses	61,780	
	Total	\$571,050
<b>Sources</b>		
Special Funds	\$571,050	
Reimbursements	-	
	Total	\$571,050

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Senior Management Auditor	1	1	
General Auditor III	3	3	
Associate Management Auditor	4	4	
Office Technician	1	1	
Total	9	9	

# DEPARTMENT OF PARKS AND RECREATION

ORGANIZATION CODE: 3790

## ORGANIZATION

### AUDITS OFFICE

**UNIT CHIEF:** Richard Wong, Supervising State Financial Examiner II

**ADDRESS:** 1416 9th Street  
Sacramento, CA 95814

**TELEPHONE:** (916) 653-5607 FAX: (916) 654-6021

**E-MAIL ADDRESS:** RWONG@PARKS.CA.GOV

**REPORTS TO:** Director

**CHARTER:** Yes; updated January 1999

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Government Auditing Standards

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification			Other
	Bachelor	Masters	Other		CIA	CGFM		
Supervising State Financial Examiner II	1							
State Financial Examiner III	4	1		1				
State Financial Examiner II	2							
Office Technician								
Total	7	1		1				

## ACTIVITY

### AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	20%	9
Operational Audits	5%	1
EDP Audits	5%	1
State Compliance	2%	2
Federal Compliance	2%	1
Contract Audits	15%	12
Grant Audits	10%	60
Program Reviews/Performance Audits	16%	4
Financial Audits	5%	1
Special Reviews	5%	3
Other Audits/Reviews:		
Investigations	10%	3
Administrative	3%	
Training	2%	
Total	100%	97

### NUMBER OF REPORTS ISSUED 1996-97

**97**

## RESOURCES

### COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

#### Costs

Personal Services	\$463,865
Travel	54,317
Training	-
Consultants	-
Other Expenses	1,079

Total \$519,261

#### Sources

General Fund	\$329,077
Special Funds	120,184
Reimbursements	70,000

Total \$519,261

## STAFFING

Classification	Authorized	Positions	
		Filled	Vacant
Supervising State Financial Examiner II	1	1	
State Financial Examiner III	5	5	
State Financial Examiner II	2	2	
Office Technician	1	1	
Total	9	9	

# DEPARTMENT OF WATER RESOURCES

ORGANIZATION CODE: 3860

## ORGANIZATION

### INTERNAL AUDIT OFFICE

**UNIT CHIEF:** Eloisa Bunn, Senior Management Auditor

**ADDRESS:** 1416 9<sup>th</sup> Street  
Sacramento, CA 95814

**TELEPHONE:** (916) 653-8326 **FAX:** (916) 654-5664

**E-MAIL ADDRESS:** Ebunn@water.ca.gov

**REPORTS TO:** Deputy Director

**CHARTER:** Yes

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Senior Management Auditor	1			1			
Associate Management Auditor	3						
Staff Services Management Auditor	2						
Office Technician							
Total	6			1			

## ACTIVITY

### AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	40%	6
Contract Audits	5%	1
Program Reviews/Performance Audits	20%	4
Special Reviews	10%	1
Other Audits/Reviews:		
Survey	5%	1
Administrative	10%	-
Training	10%	-
Total	100%	13

### NUMBER OF REPORTS ISSUED 1996-97

13

## RESOURCES

### COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

#### Costs

Personal Services	\$432,139
Travel	2,479
Training	2,574
Consultants	-
Other Expenses	46,759
Total	<u>\$483,951</u>

#### Sources

General Fund	\$72,563
Special Funds	411,388
Reimbursements	-
Total	<u>\$483,951</u>

### STAFFING

Classification	Authorized	Positions Filled	Vacant
Senior Management Auditor	1	1	
Associate Management Auditor	4	4	
Staff Services Management Auditor	2	2	
Office Technician	1	1	
Total	8	8	

# ENVIRONMENTAL PROTECTION



# DEPARTMENT OF PESTICIDE REGULATION

ORGANIZATION CODE: 3930

## ORGANIZATION

### AUDIT OFFICE

**UNIT CHIEF:** Cal Johnson, Supervising State Financial Examiner I

**ADDRESS:** 1130 K Street, Suite 290  
Sacramento, CA 95814

**TELEPHONE:** (916) 445-4163 **FAX:** (916) 445-6100

**E-MAIL ADDRESS:** cjohnson@cdpr.ca.gov

**REPORTS TO:** Assistant Director for Administrative Services

**CHARTER:** Yes; updated September 1994

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Supervising State Financial Examiner I	1					1	
General Auditor III	4			1		2	1
Management Services Technician							
Total	5			1		3	1

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	22%	1
Special Reviews	7%	-
Other Audits/Reviews:		
Pesticide Audits	43%	29
County Agricultural Commissioner offices	10%	-
Administrative	16%	-
Training	2%	-
Total	100%	30

## NUMBER OF REPORTS ISSUED 1996-97

**30**

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

<b>Costs</b>		
Personal Services	\$367,091	
Travel	69,725	
Training	7,500	
Consultants		
Other Expenses	53,895	
	<u>Total</u>	<u>\$498,211</u>
<b>Sources</b>		
Special Funds	\$498,211	
Reimbursements		
	<u>Total</u>	<u>\$498,211</u>

## STAFFING

Classification	Authorized	Positions	
		Filled	Vacant
Supervising State Financial Examiner I	1	1	
General Auditor III	4	4	
Management Services Technician	1	1	
Total	6	6	

# DEPARTMENT OF TOXIC SUBSTANCES CONTROL

ORGANIZATION CODE: 3960

## ORGANIZATION

### PROGRAM AUDITS UNIT

**UNIT CHIEF:** Diane Sheridan, Staff Management Auditor

**ADDRESS:** 400 P Street, 4th Floor  
Sacramento, CA 95814

**TELEPHONE:** (916) 322-0481 **FAX:** (916) 324-1788

**E-MAIL ADDRESS:** Dsheridan@dtsc.ca.gov

**REPORTS TO:** Chief of Environmental Analysis, Regulations and Audits

**CHARTER:** Yes

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Management Directed Plan  
Special Request (Legal staff & Attorney General' s Office)

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Health Program Audit Manager I	1						
Health Program Auditor III	1						
Total	2						

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	-	-
Special Reviews	15%	2
Other Audits/Reviews:		
Ability to Pay Financial Reviews	75%	16
Administrative	5%	-
Training	5%	
Total	100%	18

## NUMBER OF REPORTS ISSUED 1996-97

18

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$212,000
Travel	12,000
Training	4,000
Consultants	-
Other Expenses	-
Total	<u>\$228,000</u>

### Sources

Special Funds	\$228,000
Reimbursements	-
Total	<u>\$228,000</u>

## STAFFING

Classification	Authorized	Positions	
		Filled	Vacant
Health Program Audit Manager I	1	1	
Health Program Auditor III	3	1	2
Total	4	2	2

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# HEALTH AND WELFARE

# DEPARTMENT OF ALCOHOL AND DRUG PROGRAMS

ORGANIZATION CODE: 4220

## ORGANIZATION

### INTERNAL AUDITS

UNIT CHIEF	Bill Sweeney, Staff Services Manager II	
ADDRESS:	1700 K Street, 5th Floor Sacramento, CA 95814	
TELEPHONE:	(916) 323-1869	FAX: (916) 323-5873
E-MAIL ADDRESS:	bsweeney@adp.state.ca.us	
REPORTS TO:	Director	
CHARTER:	Yes; updated 1993	
AUDIT COMMITTEE:	No	

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Associate Management Auditor	1					1	
Total	1					1	

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	27%	1
Special Reviews	20%	-
Other Audits/Reviews:	0%	
Federal Block Grant Fund Allocation Review	40%	1
Administrative	10%	-
Training	3%	-
Total	100%	2

## NUMBER OF REPORTS ISSUED 1996-97

**2**

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

<b>Costs</b>		
Personal Services	\$64,000	
Travel	-	
Training	400	
Consultants	-	
Other Expenses	-	
Total	<u>\$64,400</u>	
<b>Sources</b>		
General Fund	\$20,608	
Special Funds	1,288	
Reimbursements	-	
Federal Funds	<u>42,504</u>	
Total	<u>\$64,400</u>	

## STAFFING

Classification	Authorized	Positions	
		Filled	Vacant
Associate Management Auditor	1	1	
Total	1	1	



# DEPARTMENT OF HEALTH SERVICES

ORGANIZATION CODE: 4260

## ORGANIZATION

### INTERNAL AUDITS

**UNIT CHIEF:** Thomas Rakela, Health Program Audit Manager II

**ADDRESS:** 700 North 10th Street, Suite 120  
Sacramento, CA 95814-0336

**TELEPHONE:** (916) 324-9435 **FAX:** (916) 323-4846

**E-MAIL ADDRESS:** Trakela@dhs.ca.gov

**REPORTS TO:** Deputy Director-Audits and Investigations

**CHARTER:** Yes; updated August 1999

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		Other
	Bachelor	Masters	Other		CIA	CGFM	
Health Program Audit Manager II	1						1
Health Program Auditor IV	4	1		2			2
Health Program Auditor III	3						
Office Technician							
Total	8	1		2			3

## ACTIVITY

### AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	25%	6
EDP Audits	15%	-
Contract Audits	10%	1
Special Reviews	30%	1
Other Audits/Reviews:		
Contract Exemption	5%	1
Administrative	10%	-
Training	5%	-
Total	100%	13

### NUMBER OF REPORTS ISSUED 1996-97

13

## RESOURCES

### COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

<b>Costs</b>		
Personal Services	\$508,298	
Travel	4,722	
Training	3,815	
Consultants	-	
Other Expenses	7,121	
	<hr/>	
Total	\$523,956	
	<hr/>	
<b>Sources</b>		
General Fund	\$261,978	
Reimbursements	-	
Federal Funds	261,978	
	<hr/>	
Total	\$523,956	
	<hr/>	

### STAFFING

Classification	Authorized	Positions Filled	Vacant
Health Program Audit Manager II	1	1	
Health Program Auditor IV	4	4	
Health Program Auditor III	3	3	
Office Technician	1	1	
Total	9	9	

# EMPLOYMENT DEVELOPMENT DEPARTMENT

ORGANIZATION CODE: 5100

## ORGANIZATION

### AUDIT AND EVALUATION DIVISION

UNIT CHIEF:	Pam Harris, CEA II	
ADDRESS:	800 Capital Mall Sacramento, CA 95814	
TELEPHONE:	(916) 654-7000	FAX: (916) 653-7171
E-MAIL ADDRESS:	Pharris@EDD.CA.GOV	
REPORTS TO:	Deputy Director	
CHARTER:	Yes; updated 1996	
AUDIT COMMITTEE:	Yes	

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

## STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Career Executive Appointment II		1					
Staff Services Manager II	1						
Staff Services Manager I							
Senior Management Auditor	1		1				
Staff Management Auditor	3	2					
Staff Information Systems Analyst	1						
Associate Information Systems Analyst		2					
Staff Services Analyst	1						
Associate Management Auditor	14	2	1	1			
Staff Services Management Auditor	3	1					
Research Manager II		1					
Research Manager I							
Research Analyst II							
Research Analyst I							
Research Program Specialist III		1					
Research Program Specialist II		1					
Research Program Specialist I							
Tax Auditor II							
Office Technician							
Office Assistant							
Total	24	11	2	1	0	0	0

## ACTIVITY

### AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	8%	11
Federal Compliance	1%	2
Program Reviews/Performance Audits	20%	5
Financial Audits	6%	2
Special Reviews	9%	8
Other Audits/Reviews:		
FSR/PIER	3%	-
Technical Assistance	2%	-
Administrative	48%	7
Training	3%	4
Total	100%	39

NUMBER OF REPORTS ISSUED 1996-97

39

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$2,783,562
Travel	52,250
Training	40,882
Consultants	-
Other Expenses	223,059

Total \$3,099,753

### Sources

General Fund	\$825,283
Special Funds	916,316
Reimbursements	-
Federal Funds	1,358,154

Total \$3,099,753

## STAFFING

Classification	Authorized	Positions	
		Filled	Vacant
Career Executive Appointment II	1	1	
Staff Services Manager II	1	1	
Staff Services Manager I	1		1
Senior Management Auditor	2	2	
Staff Management Auditor	5	5	
Staff Information Systems Analyst	1	1	
Staff Services Analyst	4	3	1
Associate Information Systems Analyst	3	2	1
Associate Management Auditor	29	25	4
Staff Services Management Auditor	4	4	
Research Manager II	1	1	
Research Manager I	1		1
Research Analyst II	2		2
Research Analyst I	1	1	
Research Program Specialist III	1	1	
Research Program Specialist II	1	1	
Research Program Specialist I	1		1
Tax Auditor II	1	1	
Office Technician	3	3	
Office Assistant	2	1	1
Total	65	53	12

# DEPARTMENT OF REHABILITATION

ORGANIZATION CODE: 5160

## ORGANIZATION

### AUDIT SERVICES

**UNIT CHIEF:** Jean Johnson, Supervising Management Auditor

**ADDRESS:** 2000 Evergreen Street  
Sacramento, CA 95815

**TELEPHONE:** (916) 263-8935 **FAX:** (916) 268-7496

**E-MAIL ADDRESS:** Jbjohnson@rehab.cahwnet.gov

**REPORTS TO:** Chief Deputy Director

**CHARTER:** Yes; updated April 1994

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification			Other
	Bachelor	Masters	Other		CIA	CGFM		
Senior Management Auditor	1							
Staff Management Auditor	2			1				
Associate Management Auditor	3			1				
Staff Services Management Auditor	5							
Total	11	0	0	2	0	0	0	

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	6%	-
State Compliance	22%	3
Federal Compliance	36%	16
Contract Audits	2%	1
Special Reviews	3%	2
Other Audits/Reviews:		
Federal A-133 Compliance	5%	-
Investigations	3%	1
Administrative	19%	-
Training	4%	-
Total	100%	23

## NUMBER OF REPORTS ISSUED 1996-97

23

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$667,978
Travel	71,083
Training	4,145
Consultants	-
Other Expenses	76,886
Total	<u>\$820,092</u>

### Sources

General Fund	\$265,710
Special Funds	535,110
Reimbursements	7,791
Federal Funds	11,481
Total	<u>\$820,092</u>

## STAFFING

Classification	Authorized	Positions	
		Filled	Vacant
Senior Management Auditor	1	1	
Staff Management Auditor	2	2	
Associate Management Auditor	4	4	
Staff Services Management Auditor	8	5	3
Total	15	12	3

# DEPARTMENT OF SOCIAL SERVICES

ORGANIZATION CODE: 5180

## ORGANIZATION

### AUDITS BUREAU

**UNIT CHIEF:** Sherland Jordan, CEA I

**ADDRESS:** 744 P Street  
Sacramento, CA 95814

**TELEPHONE:** (916) 657-3409 **FAX:** (916) 657-3842

**E-MAIL ADDRESS:** sherland.jordan@cdss.ca.gov

**REPORTS TO:** Deputy Director Administration

**CHARTER:** Yes; new June 1997

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			Certification			
	Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Career Executive Appointment I							
Associate Management Auditor	2						
Total	2						



# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	-	-
Operational Audits	-	-
EDP Audits	-	-
Special Reviews	-	-
Other Audits/Reviews:	-	-
Administrative	-	-
Training	-	-
Total	0%	

## NUMBER OF REPORTS ISSUED 1996-97 (note-new unit)

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$0
Travel	-
Training	-
Consultants	-
Other Expenses	-

Total \$0

### Sources

General Fund	\$0
Special Funds	-
Reimbursements	-
Federal Funds	-

Total \$0

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Career Executive Appointment I	1	1	
Associate Management Auditor	2	2	
Total	3	3	

# YOUTH AND ADULT CORRECTIONAL

# CALIFORNIA DEPARTMENT OF CORRECTIONS

ORGANIZATION CODE: 5240

## ORGANIZATION

### INTERNAL AUDITS UNIT\*

**UNIT CHIEF:** Gil Rodriguez, Chief

**ADDRESS:** 1940 Alabama Ave.  
Rancho Cordova, CA 95742

**TELEPHONE:** (916) 358-2621 **FAX:** (916) 358-2499

**E-MAIL ADDRESS:** grodriguez@evalcomp.corr.ca.gov

**REPORTS TO:** Assistant Director

**CHARTER:** Yes

**AUDIT COMMITTEE:** Yes

### ANNUAL PLAN

Risk Assessment  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Staff Management Auditor	1					1	
Associate Management Auditor	1					1	
Staff Services Management Auditor	1					1	1
Total	3					3	1

- \* The Department of Corrections, Program & Fiscal Audits Branch mainly performs compliance reviews. Internal control reviews are performed by the Department of Finance, Office of State Office and Evaluations.

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Compliance Reviews	70%	8
Special Reviews	10%	2
Other Audits/Reviews:	-	-
Administrative	15%	-
Training	5%	-
Total	100%	10

## NUMBER OF REPORTS ISSUED 1996-97

**10**

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	-
Travel	-
Training	-
Consultants	-
Other Expenses	-
	<u>\$252,000</u>

### Sources

General Fund	-
Reimbursements	-
Total	<u>\$252,000</u>

## STAFFING

Classification	Authorized	Positions	
		Filled	Vacant
Staff Management Auditor	1	1	
Associate Management Auditor	1	1	
Staff Services Management Auditor	1	1	
Total			

# DEPARTMENT OF THE YOUTH AUTHORITY

ORGANIZATION CODE: 5460

## ORGANIZATION

### INTERNAL AUDITS

**UNIT CHIEF:** Kenneth Mak, Staff Management Auditor

**ADDRESS:** 4241 Williamsborough Dr.  
Sacramento, CA 95823

**TELEPHONE:** (916) 262-1399 **FAX:** (916) 262-2153

**E-MAIL ADDRESS:**

**REPORTS TO:** Chief, Parole Services

**CHARTER:** Yes

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

### AUDIT STANDARDS USED

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Audit Manager I							
Associate Management Auditor							
Staff Services Management Auditor		1				1	
Total	1	1			1	2	

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	75%	6
Grant Audits	20%	4
Other Audits/Reviews:	-	-
Administrative	4%	-
Training	1%	-
Total	100%	10

## NUMBER OF REPORTS ISSUED 1996-97

10

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

<b>Costs</b>		
Personal Services	\$166,000	
Travel	8,000	
Training	-	
Consultants	-	
Other Expenses	-	
Total	<u>\$174,000</u>	
<b>Sources</b>		
General Fund	\$174,000	
Reimbursements	-	
Total	<u>\$174,000</u>	

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Audit Manager I	1		1
Associate Management Auditor	1	1	
Staff Services Management Auditor	1	1	
Total	3	3	

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# EDUCATION



# DEPARTMENT OF EDUCATION

ORGANIZATION CODE: 6100

## ORGANIZATION

### AUDITS AND INVESTIGATIONS DIVISION

**UNIT CHIEF:** Glenn A. Ostapeck, Supervising Management Auditor

**ADDRESS:** 560 J Street, Room 290  
Sacramento, CA 95814

**TELEPHONE:** (916) 323-4107 **FAX:** (916) 323-4460

**E-MAIL ADDRESS:** Gostapec@cde.ca.gov

**REPORTS TO:** General Counsel

**CHARTER:** Yes

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Special Request

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Senior Management Auditor	1				1		1
Associate Management Auditor	3			1	1		1
Office Technician							
Total	4			1	2		2

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	40%	-
Program Reviews/Performance Audits	15%	-
Financial Audits	14%	-
Other Audits/Reviews:		
Federal Financial Reports	2%	-
Administrative	26%	-
Training	3%	-
Total	100%	

## NUMBER OF REPORTS ISSUED 1996-97

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$548,513
Travel	7,400
Training	4,000
Consultants	-
Other Expenses	95,399
Total	<u>\$655,312</u>

### Sources

General Fund	\$655,312
Reimbursements	-
Total	<u>\$655,312</u>

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Senior Management Auditor	1	1	
Associate Management Auditor	5	5	
Office Technician	1	1	
Total	7	7	

# CALIFORNIA STATE UNIVERSITY

ORGANIZATION CODE: 6610

## ORGANIZATION

### OFFICE OF THE UNIVERSITY AUDITOR

**UNIT CHIEF:** Larry Mandel, University Auditor

**ADDRESS:** 401 Golden Shore  
Long Beach, CA 90802

**TELEPHONE:** (562) 951-4430 **FAX:** (562) 951-4955

**E-MAIL ADDRESS:** larry@audit.calstate.edu

**REPORTS TO:** Chairman, Board of Trustees

**CHARTER:** Yes

**AUDIT COMMITTEE:** Yes

### ANNUAL PLAN

Risk Assessment  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		Other
	Bachelor	Masters	Other		CIA	CGFM	
University Auditor	1	1					
Senior Director							
Audit Manager	3	3		2	1		2
Senior Auditor	1	1				1	
Staff Auditor	4	1	1	1			1
Construction Auditor	1	1		1			
Support Staff	2						
Total	12	7	1	4	1	1	3

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	31%	11
Program Reviews/Performance Audits	50%	19
Other Audits/Reviews:		
Construction Audits	8%	1
Investigations	1%	-
Administrative	8%	-
Training	2%	-
Total	100%	31

## NUMBER OF REPORTS ISSUED 1996-97

31

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

<b>Costs</b>		
Personal Services	\$897,969	
Travel	59,573	
Training	12,000	
Consultants	10,000	
Other Expenses	199,897	
	<u>Total</u>	<u>\$1,179,439</u>
<b>Sources</b>		
General Fund	\$1,094,146	
Reimbursements	85,293	
	<u>Total</u>	<u>\$1,179,439</u>

## STAFFING

Classification	Authorized	Positions Filled	Vacant
University Auditor	1	1	
Senior Director	1		1
Audit Manager	3	3	
Senior Auditor	1	1	
Staff Auditor	4	4	
Construction Auditor	1	1	
Support Staff	2	2	
Total	13	12	1

# CALIFORNIA STUDENT AID COMMISSION

ORGANIZATION CODE: 7980

## ORGANIZATION

### INTERNAL AUDITS

**UNIT CHIEF:** Reginald P Treece, Senior Management Auditor

**ADDRESS:** P.O. Box 3230  
Rancho Cordova, CA 95741-9026

**TELEPHONE:** (916) 526-8060 **FAX:** (916) 526-8850

**E-MAIL ADDRESS:** rtreece@csac.ca.gov

**REPORTS TO:** Executive Director

**CHARTER:** Yes; updated September 1997

**AUDIT COMMITTEE:** Yes

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Senior Management Auditor	1					1	
Associate Management Auditor	1						
Total	2					1	

## ACTIVITY

### AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	20%	1
Operational Audits	10%	-
State Compliance	10%	-
Federal Compliance	10%	1
Contract Audits	5%	1
Grant Audits	10%	-
Special Reviews	10%	1
Administrative	15%	-
Training	10%	-
Total	100%	4

### NUMBER OF REPORTS ISSUED 1996-97

4

## RESOURCES

### COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

#### Costs

Personal Services	\$318,786
Travel	4,985
Training	2,500
Consultants	-
Other Expenses	49,652
Total	<u>\$375,923</u>

#### Sources

General Fund	\$62,000
Special Funds	313,923
Reimbursements	-
Total	<u>\$375,923</u>

### STAFFING

Classification	Authorized	Positions Filled	Vacant
Senior Management Auditor	1	1	
Associate Management Auditor	1	1	
Total	2	2	

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# GENERAL GOVERNMENT



# OFFICE OF CRIMINAL JUSTICE PLANNING

ORGANIZATION CODE: 8100

## ORGANIZATION

### AUDITS DIVISION

**UNIT CHIEF:** James Stewart, Staff Management Auditor

**ADDRESS:** 1130 K Street, Suite 300  
Sacramento, CA 95814

**TELEPHONE:** (916) 324-9229 **FAX:** (916) 324-9167

**E-MAIL ADDRESS:**

**REPORTS TO:** Chief Deputy Director

**CHARTER:** Yes

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Staff Management Auditor	1	1				1	
Associate Management Auditor	1						
Total	2	1				1	

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	-	2
Contract Audits	6%	36
Grant Audits	94%	575
Administrative	-	-
Training	-	-
Total	100%	614

## NUMBER OF REPORTS ISSUED 1996-97

**614**

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$196,004
Travel	2,007
Training	2,000
Consultants	85,000
Other Expenses	31,822
Total	<u>\$316,833</u>

### Sources

General Fund	\$125,078
Special Funds	71,944
Reimbursements	116,624
Federal Funds	3,187
Total	<u>\$316,833</u>

## STAFFING

Classification	Authorized	Positions	
		Filled	Vacant
Staff Management Auditor	1	1	
Associate Management Auditor	2	1	1
Total	3	2	1

# DEPARTMENT OF FOOD AND AGRICULTURE

ORGANIZATION CODE: 8570

## ORGANIZATION

### AUDIT OFFICE

**UNIT CHIEF:** Karen Manor, Supervising State Financial Examiner II

**ADDRESS:** 1220 N Street, Suite A-454  
Sacramento, CA 95814

**TELEPHONE:** (916) 654-0535 **FAX:** (916) 654-1310

**E-MAIL ADDRESS:** kmanor@cdfa.ca.gov

**REPORTS TO:** Chief Counsel

**CHARTER:** Yes

**AUDIT COMMITTEE:** Yes

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request  
Mandated Audits

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Education			CPA	Certification		
	Bachelor	Masters	Other		CIA	CGFM	Other
Supervising State Financial Examiner II	1						
Supervising State Financial Examiner I	1						
General Auditor III	4					1	
General Auditor II	2						
Auditor I	2						
Office Technician							
Total	10					1	

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	10%	6
State Compliance	10%	8
Other Audits/Reviews:	-	-
District Agricultural Associations	70%	54
Administrative	8%	-
Training	2%	-
Total	100%	68

## NUMBER OF REPORTS ISSUED 1996-97

68

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

<b>Costs</b>		
Personal Services	\$749,630	
Travel	57,000	
Training	11,000	
Consultants	-	
Other Expenses	50,800	
	<u>Total</u>	<u>\$868,430</u>
<b>Sources</b>		
General Fund	\$90,096	
Special Funds	96,000	
Reimbursements	-	
Federal Funds	682,334	
	<u>Total</u>	<u>\$868,430</u>

## STAFFING

Classification	Authorized	Positions	
		Filled	Vacant
Supervising State Financial Examiner II	1	1	
Supervising State Financial Examiner I	1	1	
General Auditor III	6	4	2
General Auditor II	2	2	
Auditor I	2	2	
Office Technician	1	1	
Total	13	11	2

# BOARD OF CONTROL

ORGANIZATION CODE: 8700

## ORGANIZATION

### AUDIT SECTION

**UNIT CHIEF:** Mark Lamb, Staff Services Manager III

**ADDRESS:** 630 K Street  
Sacramento, CA 95814

**TELEPHONE:** (916) 445-2580 **FAX:** (916) 445-6418

**E-MAIL ADDRESS:** mlamb@boc.ca.gov

**REPORTS TO:** Executive Director and Chief Deputy Executive Director

**CHARTER:** Yes; updated January 1998

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Management Directed Plan  
Special Request

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Bachelor	Education		CPA	Certification		Other
		Masters	Other		CLA	CCFM	
Senior Management Auditor	1	1		1			
Associate Management Auditor	4	2		1		1	
Staff Services Management Auditor	1						
Associate Government Program Analyst	1						
Management Services Technician							
Office Technician							
Total	7	3		2		1	

## ACTIVITY

### AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	3%	1
State Compliance	4%	1
Program Reviews/Performance Audits	50%	68
Financial Audits	4%	10
Special Reviews - External	15%	6
Other Audits/Reviews:		
Investigations	12%	26
Administrative	8%	-
Training	4%	-
Total	100%	112

### NUMBER OF REPORTS ISSUED 1996-97

**112**

## RESOURCES

### COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

#### Costs

Personal Services	\$697,000
Travel	5,000
Training	4,000
Consultants	-
Other Expenses	170,000
Total	<u>\$876,000</u>

#### Sources

Special Funds	\$876,000
Reimbursements	-
Total	<u>\$876,000</u>

### STAFFING

Classification	Authorized	Positions Filled	Vacant
Senior Management Auditor	1	1	
Associate Management Auditor	5	5	
Staff Services Management Auditor	4	4	
Associate Government Program Analyst	1	1	
Management Services Technician	1	1	
Office Technician	2	2	
Total	14	14	

# DEPARTMENT OF VETERANS AFFAIRS

ORGANIZATION CODE: 8950

## ORGANIZATION

### INTERNAL AUDITS DIVISION

**UNIT CHIEF:** Jim Lowrey, Senior Management Auditor

**ADDRESS:** 1227 O Street  
Sacramento, CA 95814

**TELEPHONE:** (916) 653-1119 **FAX:** (916) 654-3788

**E-MAIL ADDRESS:** lowreypj@cdva.cal.gov

**REPORTS TO:** Secretary

**CHARTER:** Yes; updated March 1996

**AUDIT COMMITTEE:** No

### ANNUAL PLAN

Risk Assessment  
Special Request

### AUDIT STANDARDS USED

Standards For the Professional Practice of Internal Auditing  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards  
Agreed Upon Procedures

### STAFF EDUCATION AND CERTIFICATION

Classification	Bachelor	Education		CPA	Certification		Other
		Masters	Other		CIA	CGFM	
Staff Management Auditor	1			1		1	
Associate Management Auditor	3				1		
Total	4			1	1	1	

# ACTIVITY

## AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Time	Reports Issued
Internal Control Reviews (SAM 20010 and 20013)	35%	-
Contract Audits	10%	-
Program Reviews/Performance Audits	10%	-
Special Reviews	30%	3
Administrative	10%	-
Training	5%	-
Total	100%	3

## NUMBER OF REPORTS ISSUED 1996-97

3

# RESOURCES

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1996-97)

### Costs

Personal Services	\$260,000
Travel	8,000
Training	4,000
Consultants	-
Other Expenses	-
Total	<u>\$272,000</u>

### Sources

Special Funds	\$272,000
Reimbursements	-
Total	<u>\$272,000</u>

## STAFFING

Classification	Authorized	Positions Filled	Vacant
Staff Management Auditor	1	1	
Associate Management Auditor	3	3	
Total	4	4	0



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## SUPPLEMENTAL INFORMATION

## SUPPLEMENTAL INFORMATION

### STATISTICAL INFORMATION

The following tables compare the statistical information from this directory to the information from the 1994 edition. Tables I through VIII relate to the following: Unit Chief Classification - Table I; Reporting Level (i.e., Level to whom Audit Unit Reports) - Table II; Professional Staff Position Classifications - Table III (does not include managerial or support staff); (audit unit) Staffing (authorized/filled/vacant, managerial/professional/support) - Table IV; Education and Professional Certificates (as reported by audit units) - Table V; Internal Audit Unit Funding - Table VI; Types of Audits and Percent of Effort - Table VII; and (number of) Charters and Audit Committees - Table VIII.

**TABLE I**

<b>UNIT CHIEF CLASSIFICATION</b>		
<b>General Classification</b>	<b>Number of Units</b>	
	<b>1996-97*</b>	<b>1993-94</b>
Manager (e.g., Career Executive Appointment)	6	3
Supervising Auditor (e.g., Supervising Management Auditor)	3	2
Auditor (supervisory) (e.g., Staff Management Auditor)	27	30
Total Units	36	35

\* as updated for 1999 directory.

**TABLE II**

<b>REPORTING LEVEL</b>		
<b>Level to whom Audit Unit Reports</b>	<b>Number of Units</b>	
	<b>1996-97*</b>	<b>1993-94</b>
Agency Secretary, Chairman	3	1
Director, Executive Officer, Executive Director, Commissioner	10	8
Chief Deputy, Deputy Commissioner	5	6
Inspector General, Chief Legal Counsel, General Counsel	4	1
Deputy/Assistant Director, Assistant Chief and Assistant Executive Officer, Division Chief	10	18
Other	4	1
Total Units	36	35

\* as updated for 1999 directory.

TABLE III

PROFESSIONAL STAFF POSITION CLASSIFICATIONS (number of employees)	
	1996-97 FY
<b>Filled Positions</b>	
Associate Governmental Program Analyst	3
Associate Information Systems Analyst	2
Associate Management Auditor	172
Associate Tax Auditor	1
Audit Manager (California State University (CSU))	3
Auditor	12
Auditor Specialist (including EDP)	5
Business Taxes Administrator II2	
Business Taxes Compliance Supervisor II	3
Business Taxes Representative	1
Career Supervisory Appointment III (Department of General Services)	3
Construction Auditor (CSU)	1
Financial Management Auditor	0
General Auditor II	3
General Auditor III1	4
Health Program Auditor III	4
Health Program Auditor IV	4
Information Systems Analyst	1
Management Auditor	
Management Services Technician	2
Operations Security Officer	0
Program Technician	2
Research Manager II	1
Research Analyst I	1
Research Program Specialist II	1
Research Program Specialist III	1
Retirement Program Analyst	3
Senior Auditor (CSU)	1
Senior Management Auditor	6
Staff Auditor (CSU)	4
Staff information Systems Analyst	2
Staff Management Auditor	20
Staff Services Analyst	5
Staff Services Management Auditor	32
Staff Services Manager I	0
Staff Services Manager II	1
State Financial Examiner II	2
State Financial Examiner III	5
Supervising Management Auditor	2
Supervising State Financial Examiner I	1
Supervising Tax Auditor	6
Systems Software Specialist	1
Tax Auditor II	1
University Auditor	
Other (one of a kind classifications)	0
<b>TOTAL FILLED</b>	<b>324</b>
<b>Vacancies</b>	<b>30</b>
<b>TOTAL PROFESSIONAL POSITIONS</b>	<b>354</b>

**TABLE IV**

<b>STAFFING</b>		
	<b>1996-97 FY*</b>	<b>1993-94 FY*</b>
<b>POSITIONS</b>		
<b>FILLED</b>		
Unit Chiefs	34	35
Professional Staff	324	287.5
Total Filled	358	322.5
<b>VACANCIES</b>		
Unit Chiefs	2	#
Professional Staff	30	#
Total Vacancies	32	16
<b>AUTHORIZED POSITIONS</b>		
Unit Chiefs	36	#
Professional Staff	354	#
Total Authorized	390	338.5

\* as represented by Audit Units

# Information not separately stated

**TABLE V**

<b>EDUCATION AND PROFESSIONAL CERTIFICATES</b>		
	<b>1996-97 FY*</b>	<b>1993-94 FY*</b>
<b>STAFF EDUCATION **</b>		
Bachelors	300	224
Masters	51	58
Other	10	45
<b>PROFESSIONAL CERTIFICATIONS **</b>		
Certified Public Accountant (CPA)	48	33
Certified Internal Auditor (CIA)	23	25
Certified Government Financial Manager (CGFM)	41	
Other	27	22

\* as represented by Audit Units

\*\* Staff may possess more than one degree or certification

**TABLE VI**

<b>INTERNAL AUDIT UNIT FUNDING</b>		
	<b>1996-97 FY</b>	<b>1993-94 FY</b>
<b>Costs</b>		
Personal Services	23,006,250	19,472,944
Travel	936,508	1,180,740
Training	234,250	200,764
Consultants	1,538,746	1,598,809
Other Expenses	2,416,996	2,089,656
Not Specified	252,000	
<b>Total, Cost</b>	<b>\$28,384,720</b>	<b>\$24,542,913</b>
<b>Resources</b>		
General Fund	6,331,821	5,490,937
Special Funds	17,739,452	3,232,988
Reimbursements	1,260,434	13,444,241
Federal Funds	2,513,256	2,374,747
Not Specified	539,757	
<b>Total, Resources</b>	<b>\$28,384,720</b>	<b>\$24,542,913</b>

**TABLE VII**

<b>TYPE OF AUDITS AND PERCENT OF EFFORT</b>		
	<b>1996-97 FY</b>	<b>1993-94 FY</b>
Internal Control Reviews SAM 20010 and 20013	23.67	26.80
Operational Audits	4.03	
EDP Audits	4.83	
State Compliance	8.67	
Financial Audits	2.97	11.91
Federal Compliance	1.64	4.33
Federal Financial Reports	0.06	0.67
Federal Grant Compliance	0	2.16
Federal Program Compliance	0	2.79
Federal A-128 Compliance	0	1.13
Federal A-133 Compliance	0	1.59
Contract Audits	3.56	0
Grant Audits	5.19	0
Program Reviews/Performance Audits	7.75	0
Special Reviews	8.75	0
Other Audits/Reviews	12.81	31.68
Other Non-Audit Activities	0	0.51
Not Specified	2.78	12.20
Administrative	9.89	4.23
Training	3.42	
<b>Total</b>	<b>100.00</b>	<b>100.00</b>

**TABLE VIII**

<b>CHARTERS AND AUDIT COMMITTEES</b>		
	<b>1996-97 FY</b>	<b>1993-94 FY</b>
CHARTERS	33	33
AUDIT COMMITTEES	10	10